



UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

Caption in Compliance with D.N.J. LBR 9004-2(c)

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In re:

MARCAL PAPER MILLS, INC.,

Debtor.

Case No. 06-21886 (MS)

Hon. Morris Stern, U.S.B.J.

Chapter 11

**ORDER PROVIDING FOR FURTHER ACCESS BY THE LIQUIDATING TRUSTEE
AND THE D&O TRUSTEE TO RECORDS MAINTAINED BY PURCHASER**

The relief set forth on the following pages, numbered two (2) through three (3), is hereby
ORDERED.

7/22/10

[Signature]

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Debtor: Marcal Paper Mills, Inc.
Case No. 06-21886 (MS)
Caption: Order Providing for Further Access by the Liquidating Trustee and the D&O Trustee to Records Maintained by Purchaser

THIS MATTER having been brought before the Court on the joint motion (the "Motion")¹ of Edward P. Bond, in his capacity as the Liquidating Trustee (the "Liquidating Trustee") of the Marcal Paper Mills Claims Trust and James M. Gallagher, in his capacity as the D&O Trustee (the "D&O Trustee", and with the Liquidating Trustee, the "Trustees") of the Marcal Paper Mills D&O Trust (the "D&O Trust"), for entry of an order, pursuant to 11 U.S.C. § 105(a), compelling the purchaser of substantially all of the above captioned debtor's ("Debtor") assets, Marcal Paper Mills, LLC and its affiliates (collectively, the "Purchaser"), to comply with its obligation under the Asset Purchase Agreement to provide the Trustees with reasonable access to Business Records in its possession and control; and the Court finding that (i) it has jurisdiction over the matters raised in the Motion pursuant to 28 U.S.C. §§ 157 and 1334, the Plan and the Confirmation Order, (ii) this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2), (iii) the legal and factual bases set forth in the Motion establish just cause for the relief granted herein, and (iv) adequate notice of the Motion has been given and no other or further notice is necessary; and the Court having considered the Motion, the objection thereto filed by the Purchaser and the arguments of counsel at the hearing on the Motion held on June 28, 2010; and after due deliberation, and sufficient cause appearing therefor,

IT IS HEREBY ORDERED AS FOLLOWS:

1. The Purchaser will maintain and continue to provide the Trustees and their respective representatives, employees or retained professionals access^{*} to the physical documents previously segregated by the Purchaser for the Trustees' benefit (the "Preference-Related

¹ Terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Motion.

** IN SAME CONFERENCE ROOM OR EQUIVALENT, UNLESS Purchaser chooses to turn PREF-RELATED RECORDS OVER TO TRUSTEES FOR THEIR TEMPORARY POSSESSION (and access is turnover option to continue them at least Nov. 1, 2010 and be dependent upon further joint needs of the parties in interest).*

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Maintained by Purchaser

Records") and located on the Purchaser's premises through and including September 15, 2010, after which time the Trustees shall have until November 1, 2010 to finalize their positions with respect to the need to further preserve any Preference-Related Records and advise the Court as to how much additional time, if any, they believe access to the Preference-Related Records will be required in order to carry out their respective duties

2. On or before July 28, 2010 (30 days from the hearing on the Motion), a representative of the Purchaser with familiarity and knowledge of payroll records, including records relating to pension and 401(k) contributions (the "Employee-Related Records," and together with the Preference-Related Records, the "Records"), will meet and confer or conduct a conference call with the Liquidating Trustee and/or his representatives, employees or retained professionals, including but not limited to Rothstein Kass, to review the Liquidating Trustee's outstanding document and information requests for Employee-Related Records necessary for the completion of the audit of the Debtor's 401(k) and pension plan, and the Liquidating Trustee shall finalize his request for access to Employee-Related Records.

3. Notwithstanding the foregoing, the Purchaser may at any time seek relief from this Court, for cause shown, to (i) establish a final deadline after which the Purchaser shall no longer be required to provide the Trustees with access to any Records; (ii) grant the Purchaser permission to dispose of the Preference-Related Records; or (iii) otherwise resolve any disputes pertaining to document access under the Asset Purchase Agreement or the implementation of this Order.

4. This Court shall retain jurisdiction with respect to all matters arising from or related to the implementation, interpretation or enforcement of this Order.

* * RECORDS SHALL NOT BE DESTROYED w/o FURTHER COURT AUTHORIZATION.
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Image of Certificate of Service Page 4 of 4

CERTIFICATE OF NOTICE

District/off: 0312-2
Case: 06-21886

User: whealy
Form ID: pdf903

Page 1 of 1
Total Noticed: 6

Date Rcvd: Jul 22, 2010

The following entities were noticed by first class mail on Jul 24, 2010.

db +Marcal Paper Mills, Inc., 1 Market Street, Elmwood Park, NJ 07407-1493
aty +Andora & Romano, LLC, Andora & Romano, LLC, 15 Essex Road, Paramus, NJ 07652-1451
aty +Charles V. Bonin, 133 Washington Street, Morristown, NJ 07960-8625
aty Cole, Schotz, Meisel, Forman & Leonard, P.A., 25 Main Street, P.O. Box 800,
Hackensack, NJ 07602-0800
aty +Sheryll S. Tahiri, Cole, Schotz, Meisel, Forman & Leonard, Court Plaza North,
25 Main Street, Hackensack, NJ 07601-7015

The following entities were noticed by electronic transmission on Jul 22, 2010.

aty +E-mail/Text: njbkptcy@windelsmarx.com
Windels, Marx, Lane & Mittendorf, LLP, Windels, Marx, Lane & Mittendorf, LLP,
104 Carnegie Center, Suite 102, Princeton, NJ 08540-6232

TOTAL: 1

***** BYPASSED RECIPIENTS *****

NONE.

TOTAL: 0

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP.
USPS regulations require that automation-compatible mail display the correct ZIP.

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 9): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Jul 24, 2010

Signature:

